



Trustees' Financial Summary

FY2015-16

Submit ID: 1228-41400481

34 Park County

1228 Shields Valley H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Rhonda Lahaye **Phone #:** (406) 686-4621

(Signature)

(Date)

Chair, Board of Trustees: Cleve Swandal

(Signature)

(Date)

County Superintendant Jo Newhall

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	STATE VO-ED AGRICULTURE	STATE	00-81-3418-01-234	STATE
103	STATE VO-ED BUSINESS	STATE	00-81-3418-07-235	STATE
104	Vo Ed Carl Perkins Basic Grant	FEDERAL	3412288105BG	84.048A
105	ED SCHOLARSHIP	LOCAL	2011-2012	
107	MEDICAID REIMBURSED	LOCAL	2003-2004	
108	SV FFA ALUMNI REIMBURSED	LOCAL	2004-2005	
109	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S3581023270	84.358B
115	MT AgEd Grant	STATE	2009-2011	
117	Sunshine Fund	LOCAL	2009-2010	
120	Misc Federal Grant from other State Agency	FEDERAL	2011-2012	unknown
121	Construction Donation/Private	LOCAL	2011-2012	
123	Northern Energy	LOCAL	2013-2014	
127	Misc Local Grant	LOCAL	Elem Reading Series	
128	Intercom System	LOCAL	2014-2015	
129	Quality Schools Facility Grant	STATE	Culvert	NA
130	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	2015-2016	84.126A
131	Safe & Security	LOCAL	2015-2016	
132	Miscellaneous Federal Grant thru OPI	FEDERAL	ACT Plus Writing	unknown
133	Rental Funds Reappropriation	LOCAL	2015-2016	
329	Quality Schools Facility Grant	STATE	Quality Facilities	NA

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	159,117.41	13,785.17		
02	Taxes Receivable - Real and Personal (120-149)	196,277.14	29,350.04		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	355,394.55	43,135.21		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	196,277.14	29,350.04		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	45,294.36			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	113,823.05	13,785.17		
52	TOTAL FUND BALANCE/EQUITY	159,117.41	13,785.17		
53	TOTAL LIABILITIES AND FUND BALANCE	355,394.55	43,135.21		

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,548.93	49,598.75	4,120.69
02	Taxes Receivable - Real and Personal (120-149)				21.42
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		17,548.93	49,598.75	4,142.11
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				21.42
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,200.00	
48	Fund Balance for Budget		17,548.93	48,398.75	4,120.69
52	TOTAL FUND BALANCE/EQUITY		17,548.93	49,598.75	4,120.69
53	TOTAL LIABILITIES AND FUND BALANCE		17,548.93	49,598.75	4,142.11

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,330.29		3,284.29	330.29
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,205.88			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,536.17		3,284.29	330.29
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,536.17		3,284.29	330.29
52	TOTAL FUND BALANCE/EQUITY	5,536.17		3,284.29	330.29
53	TOTAL LIABILITIES AND FUND BALANCE	5,536.17		3,284.29	330.29

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,375.52			6,333.12
02	Taxes Receivable - Real and Personal (120-149)	6,687.39			57,574.08
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,062.91			63,907.20
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	6,687.39			57,574.08
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	248.31			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,127.21			6,333.12
52	TOTAL FUND BALANCE/EQUITY	3,375.52			6,333.12
53	TOTAL LIABILITIES AND FUND BALANCE	10,062.91			63,907.20

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,722.29	60,195.19		
02	Taxes Receivable - Real and Personal (120-149)		10,929.09		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	6,722.29	71,124.28		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		10,929.09		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,722.29	60,195.19		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	6,722.29	60,195.19		
53	TOTAL LIABILITIES AND FUND BALANCE	6,722.29	71,124.28		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			110,866.45	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			110,866.45	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			110,866.45	
52 TOTAL FUND BALANCE/EQUITY			110,866.45	
53 TOTAL LIABILITIES AND FUND BALANCE			110,866.45	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	298,943.09	287,801.46
1112	District Levy - Personal Property	2,022.29	2,146.55
1114	District Levy - Pers Prop/Mobile Homes	1,065.28	1,820.05
1190	Penalties and Interest on Taxes	942.75	609.40
1320	Tuition from Schl Dists Within State	6,555.00	13,382.00
1510	Interest Earnings	166.44	603.61
3110	Direct State Aid	365,220.68	387,369.98
3111	Quality Educator	27,971.19	26,678.41
3112	At Risk Student	1,567.88	1,489.09
3113	Indian Education For All	1,611.60	1,733.04
3114	American Indian Achievement Gap	200.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	11,875.50	13,032.39
3116	Data For Achievement	1,185.00	1,660.00
3117	State Tuition for State Placement	0.00	1,338.20
3118	Natural Resource Development	2,602.62	4,348.85
3120	State Guaranteed Tax Base Aid	137,901.28	149,196.06
3444	State School Block Grant	65,292.95	65,292.95
3446	SB96 Block Grant Reimbursement	4,458.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		929,582.34	958,707.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	244,736.14	219,311.33
		2XX	Personal Services - Employee Benefits	47,287.79	47,596.90
		3XX	Purchased Professional and Technical Services	0.00	777.60
		4XX	Purchased Property Services	0.00	56.00
		5XX	Other Purchased Services	1,302.19	1,772.19
		6XX	Supplies and Materials	4,746.52	31,279.45
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	20,947.56	26,580.00
		2XX	Personal Services - Employee Benefits	2,446.42	3,467.22
		5XX	Other Purchased Services	712.23	314.00
	221X Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services	150.00	0.00
	222X Educational Media Services				
		3XX	Purchased Professional and Technical Services	0.00	250.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	37,999.92	35,944.56
		2XX	Personal Services - Employee Benefits	8,571.47	8,640.50
		3XX	Purchased Professional and Technical Services	3,585.05	849.80
		5XX	Other Purchased Services	1,211.93	1,223.87
		6XX	Supplies and Materials	808.51	892.85
		810	Dues and Fees	0.00	700.00
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	63,206.88	65,797.05
		2XX	Personal Services - Employee Benefits	13,157.13	14,690.20
		5XX	Other Purchased Services	2,200.52	2,374.91
		6XX	Supplies and Materials	2,293.35	3,143.53
		8XX	Other Expenditures	2,209.00	2,209.50
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	16,567.83	16,723.42
		2XX	Personal Services - Employee Benefits	2,769.65	3,420.83
		3XX	Purchased Professional and Technical Services	5,037.00	5,469.75
		4XX	Purchased Property Services	2,862.50	615.00
		5XX	Other Purchased Services	15,600.08	18,691.08
		6XX	Supplies and Materials	6,048.37	13,059.48
		8XX	Other Expenditures	779.22	219.78
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	42,050.04	40,042.12
		2XX	Personal Services - Employee Benefits	11,498.51	15,575.80
		4XX	Purchased Property Services	33,506.66	30,581.66
		5XX	Other Purchased Services	499.00	0.00
		6XX	Supplies and Materials	60,244.97	50,602.88
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	32,998.25	31,934.93
		2XX	Personal Services - Employee Benefits	2,644.26	6,827.83
		5XX	Other Purchased Services	346.12	0.00
		6XX	Supplies and Materials	0.00	1,480.88
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX	Personal Services - Salaries	71,186.29	77,521.82
		2XX	Personal Services - Employee Benefits	9,140.61	15,384.27
		4XX	Purchased Property Services	1,605.85	927.32
		5XX	Other Purchased Services	14,439.56	11,394.41
		6XX	Supplies and Materials	1,878.53	29.99



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			5XX Other Purchased Services	835.50	0.00	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	13,295.87	13,998.55	
			2XX Personal Services - Employee Benefits	60.55	66.84	
			5XX Other Purchased Services	865.07	4,950.78	
			6XX Supplies and Materials	0.00	350.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			5XX Other Purchased Services	21,261.01	19,733.81	
			6XX Supplies and Materials	3,268.60	868.51	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	31,416.24	28,581.50	
			2XX Personal Services - Employee Benefits	122.58	109.93	
			4XX Purchased Property Services	0.00	750.00	
			5XX Other Purchased Services	16,310.88	13,630.87	
			6XX Supplies and Materials	2,884.86	23,437.85	
			810 Dues and Fees	4,400.00	2,335.00	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	0.00	4,019.15	
			2XX Personal Services - Employee Benefits	0.00	241.08	
			4XX Purchased Property Services	3,490.30	268.89	
			6XX Supplies and Materials	32,695.67	21,363.44	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				920,183.04	943,080.91	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					100,669.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					958,707.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					943,080.91	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	45,294.36	Less Last Year	2,472.99	(4b)	42,821.37	
					42,821.37	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					159,117.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	46,285.25	37,245.07
	1112 District Levy - Personal Property	313.51	284.39
	1114 District Levy - Pers Prop/Mobile Homes	165.10	261.04
	1190 Penalties and Interest on Taxes	147.82	89.82
	1510 Interest Earnings	10.00	44.51
	2220 County On-Schedule Trans Reimb	13,889.44	13,093.69
	3210 State On-Schedule Trans Reimb	13,889.44	13,093.69
	3444 State School Block Grant	4,927.31	4,927.31
	3446 SB96 Block Grant Reimbursement	695.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		80,323.34	69,039.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		5XX Other Purchased Services		60,468.79	65,126.52
		6XX Supplies and Materials		8,596.15	5,156.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				69,064.94	70,282.92

Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance	15,028.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,039.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	70,282.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,785.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.62	70.80
	2240 County Retirement Distribution	105,300.00	92,060.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		105,319.62	92,131.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	43,925.35	36,489.54	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,454.20	4,404.36	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	6,424.56	7,353.12	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	10,260.10	10,719.28	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,579.28	2,659.06	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,207.56	6,239.31	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,403.80	4,933.36	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	6.48	0.00	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	10,150.87	4,177.08	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	6,912.99	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,075.56	1,770.35	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,076.51	2,205.48	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	3,462.49	2,945.57
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	728.39	1,324.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					95,755.15	92,134.14

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					17,551.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					92,131.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					92,134.14	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,548.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
101	STATE VO-ED AGRICULTURE	
	3900 State Career & Technical Ed Entitlement	6,779.00
104	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,590.00
107	MEDICAID REIMBURSED	
	3357 Montana Administrative Claiming Reimbursement	6,100.41
109	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,330.00
115	MT AgEd Grant	
	3270 State - Advancing Agriculture Education	2,000.00
121	Construction Donation/Private	
	1510 Interest Earnings	160.92
	1920 Contributions/Donations from Private Sources	500.37
130	Pre-Employment Trans Svs(Voc. Rehab)	
	4740 Pre-Employment Transition Services (DPHHS)	7,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37,960.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
101	STATE VO-ED AGRICULTURE				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			5XX Other Purchased Services		3,902.00
			101 Subtotal		3,902.00
103	STATE VO-ED BUSINESS				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		394.01
			103 Subtotal		394.01
104	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		2,800.00
			104 Subtotal		2,800.00
107	MEDICAID REIMBURSED				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		5,000.00
			107 Subtotal		5,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
109	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		9,330.00
			109 Subtotal		9,330.00
117	Sunshine Fund				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			6XX Supplies and Materials		140.95
			117 Subtotal		140.95
130	Pre-Employment Trans Svs(Voc. Rehab)				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			5XX Other Purchased Services		418.75
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			6XX Supplies and Materials		3,751.88
			130 Subtotal		4,170.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					25,737.59

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					37,375.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,960.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,737.59 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	1,200.00	Less Last Year	1,200.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,598.75 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
101 STATE VO-ED AGRICULTURE	6,779.00	3,902.00	2,877.00
103 STATE VO-ED BUSINESS	0.00	394.01	-394.01
104 Vo Ed Carl Perkins Basic Grant	5,590.00	2,800.00	2,790.00
107 MEDICAID REIMBURSED	6,100.41	5,000.00	1,100.41
109 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	9,330.00	9,330.00	0.00
115 MT AgEd Grant	2,000.00	0.00	2,000.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
117 Sunshine Fund	0.00	140.95	-140.95
121 Construction Donation/Private	661.29	0.00	661.29
130 Pre-Employment Trans Svs(Voc. Rehab)	7,500.00	4,170.63	3,329.37
Total	37,960.70	25,737.59	12,223.11



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1.38	1,018.45
	1112 District Levy - Personal Property	0.00	6.68
	1114 District Levy - Pers Prop/Mobile Homes	0.29	3.28
	1190 Penalties and Interest on Taxes	0.62	0.68
	1510 Interest Earnings	3.94	13.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6.23</u>	<u>1,042.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					3,077.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,042.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,120.69 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	3,150.00	2,100.00
	1510 Interest Earnings	12.07	44.99
	3260 State Driver's Education Reimbursement	1,652.72	2,449.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,814.79	4,594.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	4,381.34	3,477.26
			2XX Personal Services - Employee Benefits	24.54	19.76
			5XX Other Purchased Services	0.00	414.27
			6XX Supplies and Materials	490.67	204.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,896.55	4,116.03

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	5,057.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,594.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,116.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,536.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.90	33.48
	1910 Rentals	2,560.00	2,960.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,571.90	2,993.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,200.00	0.00	
			6XX Supplies and Materials	225.00	836.16	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	5,000.00	0.00	
133	Rental Funds Reappropriation					
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	6,350.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,425.00	7,186.16	

Schedule Of Changes Worksheet				Fund Code 20
Beginning Fund Balance				7,476.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,993.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				7,186.16 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				3,284.29 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.00	1.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3.00</u>	<u>1.20</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		2,000.00	0.00
		2XX Personal Services - Employee Benefits		11.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,011.20</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	329.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	330.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	17,796.03	10,427.69
	1112 District Levy - Personal Property	118.06	83.90
	1114 District Levy - Pers Prop/Mobile Homes	55.77	82.94
	1190 Penalties and Interest on Taxes	46.42	30.85
	1510 Interest Earnings	9.98	21.84
	3281 State Technology Aid	819.60	838.15
	3445 State Combined Fund School Block Grant	5,889.01	5,889.01
	3447 SB96 Combined Block Grant Reimbursement	1,988.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,723.38</u>	<u>17,374.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	465	Federal Miscellaneous Grants from OPI			
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	6,817.79	6,300.00
			4XX Purchased Property Services	1,500.00	0.00
			6XX Supplies and Materials	17,343.47	9,076.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>25,661.26</u>	<u>15,376.75</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					1,377.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,374.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,376.75 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	248.31	Less Last Year	248.31	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,375.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	95,599.55	103,339.55
	1112 District Levy - Personal Property	643.46	764.04
	1114 District Levy - Pers Prop/Mobile Homes	332.98	608.77
	1190 Penalties and Interest on Taxes	289.29	200.78
	1510 Interest Earnings	57.92	202.11
	3120 State Guaranteed Tax Base Aid	6,320.34	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		103,243.54	105,115.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	95,000.00	100,000.00
			850 Interest on Debt	9,215.00	4,750.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				104,565.00	105,100.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	6,317.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105,115.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	105,100.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,333.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.29	67.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22.29	67.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
131	Safe & Security				
	998	School Safety Transfers to Building Reserve Fund			
		61XX	Operating Transfers to Other Funds		
			911 School Safety Transfer to Building Reserve Fund	0.00	10,522.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	10,522.29

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	17,176.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,522.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,722.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	27,290.82	27,289.98
	1112 District Levy - Personal Property	183.44	202.76
	1114 District Levy - Pers Prop/Mobile Homes	85.81	151.38
	1190 Penalties and Interest on Taxes	68.15	52.02
	1510 Interest Earnings	59.42	173.40
131	Safe & Security		
	5301 School Safety and Security Transfer	0.00	10,522.29
133	Rental Funds Reappropriation		
	5301 School Safety and Security Transfer	0.00	6,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>27,687.64</u>	<u>44,741.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			8XX Other Expenditures	29,723.70	24,583.04
131	Safe & Security				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	10,745.52
			6XX Supplies and Materials	0.00	531.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>29,723.70</u>	<u>35,860.14</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	51,313.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,741.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,860.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	60,195.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	128,566.32	132,689.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>128,566.32</u>	<u>132,689.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	109,870.66	126,131.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>109,870.66</u>	<u>126,131.32</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	104,308.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	132,689.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	126,131.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	110,866.45	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	13,976.04	29,201.72
XX	39X	1XXX	112 Certified Teacher Staff Salaries	64,488.79	72,250.04
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	313,168.15	313,917.94
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	162.25	18,328.05
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	13,519.20	13,088.19
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,549.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,549.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,183.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,071.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	40,243.64
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	31,934.93	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,827.83	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,480.88	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			40,243.64	0.00	0.00	0.00	0.00

40,243.64

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	40,086.00	0.00	0.00	0.00	40,086.00
Land Improvements	79,826.53	0.00	0.00	0.00	79,826.53
Buildings	2,076,039.75	0.00	0.00	0.00	2,076,039.75
Machinery and Equipment	231,175.65	0.00	0.00	0.00	231,175.65
Totals at Historical Cost	2,427,127.93	0.00	0.00	0.00	2,427,127.93
Depreciation					
Improvement Accum	52,731.00	0.00	0.00	0.00	52,731.00
Building Accum	930,683.00	0.00	0.00	0.00	930,683.00
Machinery and Equipment Accum	90,516.00	0.00	0.00	0.00	90,516.00
Total Accumulated Depreciation	1,073,930.00	0.00	0.00	0.00	1,073,930.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,353,197.93	0.00	0.00	0.00	1,353,197.93

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	13,120.54	0.00	0.00	2,938.47	10,182.07	0.00	10,182.07
Loans Payable	0.00	137,900.00	28,756.94	36,059.39	73,083.67	0.00	73,083.67
Other	11,009.81	0.00	0.00	0.00	11,009.81	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	24,130.35	137,900.00	28,756.94	38,997.86	94,275.55	0.00	83,265.74
Bond(s)							
07/15/2001	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	0.00	101,026.12	0.00	101,026.12
Net Pension - TRS	0.00	611,636.77	0.00	611,636.77